IN THE SPECIFICATION:

Amend the title to read:

"PICK-UP TRUCK TIE-DOWN RAILS"

Amend the Abstract as follows:

ABSTRACT OF THE DISCLOSURE

A method and An aluminum extruded, one-piece, easy to install tie-down rail for restraining a cargo in a pick-up truck. The tie-down rail is comprised of an upper cylindrical thin wall section, an adjoining downward extending, substantially vertical wall portion and an adjoining inward extending lower flange portion for supporting the rail on a side panel of the pick-up truck. Rectangular apertures are provided in the vertical wall portion for receiving a tie-down rope, strap, or bungee cord and apertures are provided in the flange portion for attaching the rail to the pick-up truck. The method for making the rail comprises the steps of extruding an aluminum blank, cutting the blank to a specified length to form the rail, stamping the apertures in the vertical wall portion of the rail, drilling or stamping the apertures in the flange portion of the rail and applying a finish to the rail.